

EXHIBIT A

blue book 2012
FOR STEELCASE DEALERS ONLY

blue book 2012

Guidelines that define the relationship
between Steelcase and Authorized Steelcase
Dealers in the United States and Canada

Steelcase®

CONTENTS

<u>INTRODUCTION</u>	1
<u>STEELCASE RESPONSIBILITIES TO DEALERS</u>	2
<u>DEALER RESPONSIBILITIES TO STEELCASE</u>	5
<u>REPRESENTING THE STEELCASE LINE</u>	11
<u>CONCLUSION</u>	15

INTRODUCTION

.....

Steelcase partners with a network of financially healthy, highly professional and successful independent Authorized Steelcase Dealers for the majority of sales of Steelcase Inc. products to customers. Partnering with Authorized Steelcase Dealers optimizes the customer's buying experience and maximizes the growth and profitability of both Steelcase and our dealers.

As used in this Blue Book, "Authorized Steelcase Dealer" refers to a Steelcase aligned dealer that meets all the requirements of the dealer assessment process, is duly appointed by Steelcase, and at all times operates consistently with this Blue Book and all associated policies, programs, terms and conditions covering the Steelcase Inc. brands.

.....
**PARTNERING WITH AUTHORIZED
STEELCASE DEALERS OPTIMIZES THE
CUSTOMER'S BUYING EXPERIENCE
AND MAXIMIZES THE GROWTH AND
PROFITABILITY OF BOTH STEELCASE
AND OUR DEALERS**
.....

STEELCASE RESPONSIBILITIES TO DEALERS

COMMITMENT

Steelcase relies on Authorized Steelcase Dealers as our primary distribution channel in the Americas. Authorized Steelcase Dealers are critical to our success, and we intend to meet our sales objectives in partnership with a limited number of high-performing Authorized Steelcase Dealers whenever possible.

**AUTHORIZED STEELCASE
DEALERS ARE CRITICAL
TO OUR SUCCESS**

Additional distribution approaches are sometimes necessary to achieve market penetration goals, reach desired vertical markets, meet specific customer needs, and improve diversity in our distribution network, which can include procurement opportunities for qualified minority-owned, women-owned, veteran-owned, economically disadvantaged or other recognized special status designations. Steelcase Inc. brands might also establish specialized distribution channels possessing certain qualities such as unique knowledge, experience, capabilities or market access to target new or underserved customer segments. Such other specialty channels do not represent the full line of Steelcase Inc. products like Authorized Steelcase Dealers. And in every case, because of the value that we place on our relationship with Authorized Steelcase Dealers, decisions to augment or change distribution are made with great care to consider our primary commitment to Authorized Steelcase Dealers noted above and involve communication with those affected dealers.

PRODUCT SOLUTIONS

Steelcase provides products of high quality and value that are competitive in the marketplace and profitable for Authorized Steelcase Dealers.

MANUFACTURE, SHIPMENT AND DELIVERY

Steelcase is focused on meeting or exceeding on-time delivery, complete shipment, and quality standards for all products. We share our own performance measures and our expectations for the performance of Authorized Steelcase Dealers on a regular basis.

WARRANTY

Steelcase provides warranty coverage on all Steelcase Inc. products. To assist our dealers with resolving product warranty claims, we provide dealers with all relevant customer and order information, and we propose solutions designed to satisfy customer needs. We also reimburse dealers for their work associated with resolving warranty claims and performing recall services, as outlined in the Steelcase Warranty and Service Labor Reimbursement Program and the Product Recall Process guidelines. Dealer responsibilities regarding product support and warranty service are addressed later in this Blue Book.

MARKETING

Steelcase builds brand value by investing in marketing. Examples include, but are not limited to, national ad campaigns, trade show displays, product literature, market and product research information, and special discounting on product mockups and showroom displays.

INCENTIVE PROGRAMS

Steelcase provides sales incentive programs designed to recognize and reward Authorized Steelcase Dealers and their individual salespeople for outstanding performance.

SALES RESOURCES

Steelcase supports dealer performance by allocating several resources to help Authorized Steelcase Dealers develop customer opportunities and achieve sales objectives.

**EDUCATION IS AN IMPORTANT
FOUNDATION FOR SELLING
STEELCASE SOLUTIONS**

TRAINING AND DEVELOPMENT

Because Steelcase solutions are grounded in extensive research and the resulting insights into the ways people work, education is an important foundation for selling Steelcase solutions. As such, we provide Authorized Steelcase Dealers with training and development opportunities designed to build knowledge on products, application, specification, installation and service.

TRADE CREDIT

Steelcase provides trade credit terms along with cash discounts that meet or exceed industry standards. Trade credit is established through the Steelcase Dealer Application & Credit Agreement.

AUTOMATED SYSTEMS AND TECHNOLOGY TOOLS

Steelcase offers an automated business system that integrates the product business cycle from customer proposal to final payment. We also support a variety of technology platforms to help Authorized Steelcase Dealers effectively serve customers, streamline their business processes, improve financial reporting, and conduct analytical benchmarking. Examples include tools for application and design, customer experience management, customer relationship management, and e-commerce.

COMMUNICATION

Steelcase uses a variety of communications channels for sharing information across our dealer network, and for listening to and learning from our dealers. We share critical business information via live dealer conferences and regional meetings, along with virtual conferences, targeted emails, a weekly newsletter, and interactive business websites. We also support a dealer council comprised of dealer representatives from across the United States and Canada. We regularly engage with the council to gain dealer perspective on policy, marketing, product, sales and operational concerns.

NATIONAL AND GLOBAL ACCOUNTS

Steelcase pursues purchasing relationships with national and global accounts that allow dealer participation and provide rewarding sales opportunities for Steelcase dealers.

DEALER RESPONSIBILITIES TO STEELCASE

MARKET COVERAGE

Dealers play a key role helping Steelcase reach customers. Each Authorized Steelcase Dealer is appointed to be primarily responsible to develop customer opportunities and meet annual sales growth and market share objectives for a defined market area. This zone within which the dealer's sales performance will be measured is referred to as an "Area of Performance Responsibility" (APR). Although each dealer appointment is non-exclusive and Steelcase does not impose territorial restraints, our dealers will focus their selling efforts on opportunities predominantly within their APR. Expanding dealer operations or establishing a branch location into new market areas both require Steelcase authorization and are addressed later in this Blue Book.

**ADEQUATE STEELCASE
REPRESENTATION REQUIRES
DEALERS' PRESENCE AND
INVOLVEMENT IN THE LOCAL
BUSINESS COMMUNITIES**

LOCAL MANAGEMENT AND PRESENCE

Adequate Steelcase representation requires dealers' presence and involvement in the local business communities within the key markets they serve. In each key market, Authorized Steelcase Dealers will maintain a local owner or general manager who is personally involved and has an economic interest in the success of the business, as well as other key personnel and facilities sufficient to continuously support local sales efforts and pursue new customer opportunities.

SALES PLANNING PROCESS

Authorized Steelcase Dealers will focus on achieving annual discounted sales goals and executing strategic sales objectives. Steelcase sales leadership coordinates with dealership personnel annually to schedule and conduct local market planning in which we establish specific dealer sales and market share objectives, while also reviewing the allocation of dealer and Steelcase resources, participation in marketing programs, dealer training needs, and other Steelcase sales support for the market.

PERFORMANCE EVALUATION

Authorized Steelcase Dealers will make their best efforts to achieve the agreed-upon sales objectives that result from local market planning. These objectives are based on Steelcase sales and market penetration goals, including targeted market share for each dealer's Area of Performance Responsibility. Steelcase evaluates dealer performance against sales objectives and other requirements identified and reviewed in the sales planning process.

**STEELCASE RELIES ON OUR DEALERS'
COMMITMENT TO PROMOTE AND SELL
THE STEELCASE INC. BRANDS AT
EVERY APPROPRIATE OPPORTUNITY**

LEADING WITH STEELCASE

Steelcase relies on our dealers' commitment to promote and sell the Steelcase Inc. brands at every appropriate opportunity. Doing so requires that dealers have the capability to actively represent the Steelcase Inc. product portfolio. Authorized Steelcase Dealers will lead with Steelcase Inc. products. Steelcase Inc. product sales should comprise at least 70% of our dealers' total furniture product revenue unless, on balance, a lower percentage is justified by achieving a greater market share. We support Authorized Steelcase Dealers who invest significant time, effort and expense developing new customer opportunities through policies and programs designed to incent new business development and discourage free-riding by other dealers.

BRAND EXPERIENCE

Authorized Steelcase Dealers play an important role in conveying the value and image of Steelcase Inc. brands to customers. We rely on our dealers to understand the essence of our brands and deliver experiences consistent with our brand promise. Doing so involves actively responding to the local needs of customers and the design community. It also includes staying current on Steelcase product and marketing developments, promoting local events, and maintaining up-to-date showroom facilities, product displays, signage, literature and websites that are aligned with Steelcase branding initiatives.

PRODUCT SUPPORT

Customers depend on Authorized Steelcase Dealers to provide ongoing service throughout the life of their Steelcase Inc. products. For this reason, we expect dealers to respond promptly and to resolve service requests on the products they sell, including warranty and recall work, according to the Steelcase Warranty and Service Labor Reimbursement Program and Product Recall Process guidelines.

When customers purchase Steelcase solutions from Authorized Steelcase Dealers, they expect that all associated parts and components are new from Steelcase. Dealers shall not substitute used or non-Steelcase parts and components in integrated solutions without clearly identifying the substitutions to the customer. Dealers shall then also advise the customer of the corresponding limitations resulting from substitutions as explained in the Steelcase warranty.

CAPITAL INVESTMENT

Authorized Steelcase Dealers will establish and fund a capital investment plan as reasonably necessary to achieve the agreed-upon sales objectives and other performance expectations addressed in this Blue Book.

FINANCIAL REPORTING AND CREDIT

It is essential that Authorized Steelcase Dealers meet their financial obligations to Steelcase on a timely basis to maintain the necessary flow of products to customers. Failure to abide by the terms and conditions of the Steelcase Dealer Application & Credit Agreement, or any material misrepresentation to Steelcase, intentional or unintentional, will result in restricted credit availability, and if left uncorrected could be grounds for suspending or terminating the dealer relationship. Authorized Steelcase Dealers also pledge to maintain access to adequate working capital and internal financial controls to effectively execute sales contracts and fulfill customer needs.

**AUTHORIZED STEELCASE
DEALERS ARE MOST EFFECTIVE
WHEN WORKING WITH US TO
SERVE CUSTOMERS AND WIN
BUSINESS TOGETHER**

CONFLICT OF INTEREST

Authorized Steelcase Dealers are most effective when working with us to serve customers and win business together. In a highly competitive market, we rely on our dealers to compete vigorously with rival manufacturers and their respective dealer channels to secure orders for Steelcase Inc. products. An Authorized Steelcase Dealer that carries or sells a major competing line is not effectively representing Steelcase.

Authorized Steelcase Dealers commit to abide by the Steelcase Competitive Lines Policy, which lists the major competing lines that they are not to carry or sell. This list is reviewed annually by Steelcase and adjusted as appropriate. When new lines are added, our dealers are given adequate time to transition existing customers to Steelcase product solutions. We work closely with dealers to develop reasonable account transition plans for affected customers.

We consider it a conflict of interest for an Authorized Steelcase Dealer (including any of its principal owners or general managers) to compete with Steelcase by (1) manufacturing products competitive with Steelcase Inc. brands, (2) carrying or selling Competitive Lines, or (3) owning an interest in or managing another dealership that is carrying or selling Competitive Lines, except as expressly permitted under the Competitive Lines Policy.

An Authorized Steelcase Dealer that has a conflict of interest shall promptly notify Steelcase Channel Development and submit a corrective action plan acceptable to Steelcase that would resolve the conflict of interest.

SALES TO CONSUMERS

Authorized Steelcase Dealers who desire to sell Steelcase products at retail to consumers via the internet or other channels must seek prior written approval from Steelcase Channel Development. Authorized retailers agree to sell only the Steelcase Inc. products that meet Steelcase consumer product safety standards for personal, family or household use. A list of products that meet these standards is included in the Steelcase Retail Portfolio Specification Guide.

**AUTHORIZED STEELCASE DEALERS
ARE FREE TO INDEPENDENTLY
DETERMINE THE PRICE AT WHICH
THEY RESELL PRODUCTS TO
END-USER CUSTOMERS BASED
ON MARKET CONDITIONS**

PRICING

Authorized Steelcase Dealers are free to independently determine the price at which they resell products to end-user customers based on market conditions.

National Accounts. Participation in Steelcase-led sales contracts with national accounts is voluntary and requires a participation letter signed by the Authorized Steelcase Dealer. This obligates the dealer to honor the terms and conditions of the customer contract. When negotiating such customer contracts, Steelcase seeks input on terms and conditions, especially pricing, from the dealers most likely to participate.

Competitive Discounts. Steelcase may, from time to time, grant special discounting in competitive business situations through a Competitive Discount Authorization (CDA). Steelcase will evaluate dealers' CDA requests by balancing all competitive factors affecting the specific project. Steelcase relies on dealers to provide accurate information regarding volume, product mix and other competitive factors including, when necessary, their targeted gross profit margin. Every CDA must only be used for the specific competitive business situation for which it is granted.

Marketing Quotes. Steelcase may also establish special discounts to be used by the dealer for showroom and product demonstration, as well as for product orders received from architects and designers for their own use. When these communities purchase our products for their own use, their likelihood of specifying them improves dramatically. As partners to our historic success with this audience, we encourage Authorized Steelcase Dealers to utilize the marketing quotes in pursuit of opportunities to build relationships with the architecture and design communities. It is unacceptable, however, for our dealers to misuse the marketing quotes for sales to other customers.

Any misuse of special dealer pricing established for customer accounts, competitive discounts or marketing quotes is subject to action by Steelcase. Such action may include reimbursement to Steelcase, removing dealer access to special pricing, and depending on the frequency or severity of the misuse, suspending or terminating the dealer relationship.

MINIMUM ADVERTISED PRICE

To encourage Authorized Steelcase Dealers to promote and invest in the marketing of Steelcase products, and to support the quality and value of these products, Steelcase enforces its U.S. Policy Regarding Minimum Advertised Pricing (MAP), as it applies to all U.S. channel partners only.

BOOTLEGGING

As used in this section, a "bootleg" refers to a sale to or through an unauthorized third party, who in turn sells or intends to sell to the ultimate end-user customer. Bootleg sales jeopardize the Steelcase brand experience and may negatively impact the business of all Authorized Steelcase Dealers. Except as approved in writing by Steelcase, Authorized Steelcase Dealers will sell only to the ultimate end-user customer.

If a dealer operates an unauthorized branch or second location, any sales through such unauthorized branch or second location will similarly be considered bootleg sales and constitute a violation of this section. Having any kind of sustained sales presence with the intent to solicit opportunities in a market area outside of an Authorized Steelcase Dealer's Area of Performance Responsibility shall be considered operating a branch or second location for purposes of this section.

Some market segments and product categories customarily involve third-party firms in the purchasing process. It will not be considered a bootleg sale where an Authorized Steelcase Dealer obtains prior written approval from Steelcase to sell to or through a general contractor, real estate management firm, project management firm or other approved third party who is purchasing on behalf of a customer.

EXPORT

Authorized Steelcase Dealers will not export any Steelcase Inc. products without obtaining prior written approval from Steelcase. Requests for approval will be considered against a number of factors including export compliance, import and customs compliance, intellectual property concerns, product testing and codes compliance, licensing restrictions, and any channel conflict issues. Authorized Steelcase Dealers who are granted approval to export will understand and agree to abide by all laws, rules and regulations governing the sale for export, including, without limitation, the provisions of the Foreign Corrupt Practices Act and all applicable export and import control legislation in the country of export and the destination country.

The GlobalNet program is available to help dealers serve the needs of customers with projects around the world and reduce the complexity of export sales.

STEELCASE INTELLECTUAL PROPERTY

Authorized Steelcase Dealers will not use as part of their trade names the word "Steelcase" or any variations of such names or any other trade names, trademarks, logos or other words or symbols identifying Steelcase products or Steelcase business ("Marks"), and will not use any name so nearly like that of any of the Marks as would likely lead third parties to confusion or uncertainty. The ownership of all Marks, good will, patents, patent rights and licenses pertaining to Steelcase products or Steelcase business ("Intellectual Property") will be and will remain the exclusive property of Steelcase Inc. or its licensors. Authorized Steelcase Dealers will not appropriate the same or at any time do anything impairing or tending to impair the rights of Steelcase in and to such Intellectual Property.

REPRESENTING THE STEELCASE LINE

DEALER SELECTION

Steelcase appoints new dealers with great care. Because of the personal nature of each dealer appointment and the importance of continuing successful customer relationships, Steelcase thoroughly assesses each dealer candidate, including the principal owner(s) of the business, along with the proposed management team, before appointing an Authorized Steelcase Dealer.

STEELCASE APPOINTS NEW DEALERS WITH GREAT CARE

Steelcase gives consideration to the following factors:

- analysis of market potential and market penetration
- performance goals and demonstrated ability to meet those goals
- a management team with expertise in managing a business enterprise of similar size and complexity
- sufficient experience in the office furniture business or other related industries
- competency of sales personnel, quality of facilities and showroom space, as well as design, service and installation capabilities
- commitment to adequately represent all of the Steelcase Inc. brands and to be actively involved in the daily operation of the business
- local entrepreneurial presence and active involvement in the community
- satisfactory completion of the Steelcase interview and assessment process
- alignment with Steelcase core values and demonstrated commitment to ethical business practices
- strong financial position as evidenced by financial measures including current ratio, debt to tangible net worth, debt service coverage, and access to sufficient capital to fund targeted sales growth
- ownership structure that supports a clear path of decision making without the possibility of impasse or deadlock

DEALER EXPANSION

Authorized Steelcase Dealers who wish to establish a branch or new location in a market area outside of their Area of Performance Responsibility, including the acquisition of another existing Authorized Steelcase Dealer, must obtain prior written approval from Steelcase Channel Development before completing any acquisition or beginning operations.

· **THE SUSTAINABILITY OF**
· **DEALER ENTERPRISES HELPS**
· **ENSURE STEELCASE SUCCESS**
· **IN THE MARKETPLACE**

SUCCESSION PLANNING

The sustainability of dealer enterprises helps ensure Steelcase success in the marketplace. Thoughtful, advanced planning is important to the development of succession plans for ownership, capital structures and key leaders. Authorized Steelcase Dealers shall proactively engage in dialog and consultation with Steelcase Channel Development well in advance of any desired transition, such that Steelcase is given a reasonable time period to evaluate and approve any plans involving a change in ownership, management or control of a dealership, including transitions from one family member to another.

TRANSFERRING THE LINE

Steelcase reserves all rights and ability to approve any transfer of the appointment to represent and sell Steelcase Inc. products. Any proposed change in ownership, executive management, or controlling interests of an Authorized Steelcase Dealership, through the sale or transfer of assets or stock, or by any other means, including business succession planning, will involve a thorough re-examination of the Steelcase-dealer relationship. This includes a current assessment of the Authorized Steelcase Dealer's market, Steelcase distribution needs in the market, together with the qualifications and business plan of the prospective new ownership, executive management or controlling interests. Steelcase will give due consideration to all of the facts and circumstances impacting the market and our distribution strategies. We will also confer with dealers about the factors influencing our decision whether to transfer the line.

A prospective new owner must complete the Steelcase Dealer Application & Credit Agreement and satisfy all requirements of the dealer assessment process. When a transfer of ownership is approved, Steelcase will work with the current and prospective ownership to facilitate a mutually beneficial and efficient transition.

SUSPENSION OR TERMINATION

Steelcase believes in strong, lasting relationships with our Authorized Steelcase Dealers. Much of our strength in the market comes from the long-term nature of these relationships, which in many cases span decades. However, there may come a time when a relationship is challenged or reaches its natural conclusion. From the Steelcase point of view, suspension or termination of the business relationship may happen as a result of any of the following:

Non-performance. The Authorized Steelcase Dealer fails to meet any of its material obligations as outlined in this Blue Book and all associated policies, programs, terms and conditions covering the Steelcase Inc. brands, or by the dealer's acts or omissions that have a material adverse effect on the Steelcase Inc. brands and Steelcase interests in the promotion and sale of Steelcase Inc. products in the dealer's market area.

Business Cessation or Insolvency. The Authorized Steelcase Dealer ceases to conduct business in the ordinary course; becomes insolvent; enters into suspension of payments, moratorium, reorganization or bankruptcy; makes a general assignment for the benefit of creditors; admits in writing its inability to pay debts as they mature or fall due; suffers or permits the appointment of a receiver for its business or assets; or seeks or becomes subject to any other judicial or administrative proceeding that relates to insolvency or protection of creditors' rights.

Unauthorized Changes in Ownership, Management or Control. The direct or indirect ownership, executive management or controlling interests of the Authorized Steelcase Dealer changes without prior written approval from Steelcase.

EFFECT OF TERMINATION

When the dealer relationship comes to an end, we aim to work together in a manner that will appropriately serve our customers. The Authorized Steelcase Dealer will be afforded a reasonable period of time to conclude its business relationship with Steelcase as circumstances permit. Steelcase will be relieved from any obligation to make further shipments, except as agreed upon in writing by Steelcase during the conclusion period. Steelcase will make arrangements for warranty service of any products. Steelcase will not be obligated to buy back inventory except where required by law. The Authorized Steelcase Dealer will return to Steelcase all software and other intellectual property licensed to the dealer by Steelcase and will cooperate with Steelcase in exiting any software license agreements within 10 days of the termination date unless a longer period is agreed upon in writing by Steelcase. All obligations owed to Steelcase will become immediately due and payable on the effective date of termination.

RESOLVING DISPUTES

As part of the Steelcase commitment to maintaining successful dealer relationships, if challenges arise we will attempt in good faith to fairly resolve any dispute and avoid a termination of the business relationship whenever it is sensible and prudent to do so. In the event of any dispute, claim or controversy arising out of or relating to the relationship between Steelcase and the Authorized Steelcase Dealer, each party will immediately designate senior executives who shall promptly begin discussions in an effort to agree upon a resolution. If the dispute is not resolved through negotiations and is referred to mediation, arbitration or any judicial proceeding in a court of competent jurisdiction, this Blue Book will be governed by and construed in accordance with the laws of the State of Michigan without giving effect to any conflict of laws provisions.

**AS PART OF THE STEELCASE COMMITMENT
TO MAINTAINING SUCCESSFUL DEALER
RELATIONSHIPS, IF CHALLENGES ARISE WE
WILL ATTEMPT IN GOOD FAITH TO FAIRLY
RESOLVE ANY DISPUTE**

CONCLUSION

The Blue Book reflects our mutual understanding and commitment to the distribution philosophy and relationship that Steelcase enjoys with its Authorized Steelcase Dealers. This Blue Book, together with the Steelcase Dealer Application & Credit Agreement referenced herein, and all associated policies, programs, terms and conditions covering the Steelcase Inc. brands, shall govern the entire relationship between Steelcase and the Authorized Steelcase Dealer. Steelcase may update, amend or supplement the Blue Book or any of its policies, programs, terms and conditions in its sole and unlimited discretion. Any such changes to the Blue Book will be communicated to Authorized Steelcase Dealers in an updated Blue Book, which will become the new Blue Book as of the effective date.

Updated and effective: August 2012

